

DECLARATION, POWER OF ATTORNEY, AND PETITION

As below named inventors, we hereby declare that: our residences, post office addresses and citizenships are as stated below next to our names; that we verily believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled "IMPROVEMENT IN CONVENIENCE ROLLS", the specification of which was filed on April 15, 2004, as PCT International Application No. PCT/GB04/001653.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims.

We acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

We hereby claim foreign priority benefits under Title 35, United States Code, Sections 119 or 365 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) on which priority is claimed:

Prior Foreign Application(s): Great Britain

Serial No.: 0308841.6

Filed on: 16 April 2003

And

International Application No. PCT/GB04/001653

International Filing Date: April 15, 2004

We hereby appoint NIKOLAI & MERSEREAU, P.A., (Customer Number 23595), a professional association, consisting of the following attorneys/agents and the following attorneys/agents individually: Thomas J. Nikolai, Registration No. 19,283; Charles G. Mersereau, Registration No. 26,205; Alan D. Kamrath, Registration No. 28,227; Steven E. Kahm, Registration No. 30,860; and James P. Rieke, Registration No. 55,573; of 820 International Centre, 900 Second Avenue South, Minneapolis, Minnesota 55402-3813; Telephone No. (612) 339-7461, as our attorneys/agents with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please direct all phone calls and correspondence to: Alan D. Kamrath, Esq., at NIKOLAI & MERSEREAU, P.A., 820 International Centre, 900 Second Avenue South, Minneapolis, Minnesota 55402-3813; Telephone: (612) 339-7461.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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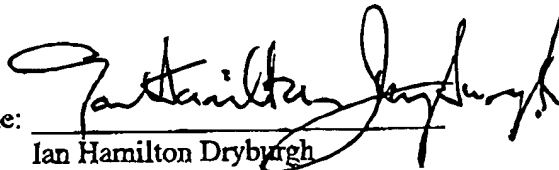
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